

*REV. RUL. 2016-09 TABLE 1**Applicable Federal Rates (AFR) for April 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.70%	.70%	.70%	.70%
110% AFR	.77%	.77%	.77%	.77%
120% AFR	.84%	.84%	.84%	.84%
130% AFR	.91%	.91%	.91%	.91%
	Mid-term			
AFR	1.45%	1.44%	1.44%	1.44%
110% AFR	1.59%	1.58%	1.58%	1.57%
120% AFR	1.74%	1.73%	1.73%	1.72%
130% AFR	1.88%	1.87%	1.87%	1.86%
150% AFR	2.17%	2.16%	2.15%	2.15%
175% AFR	2.54%	2.52%	2.51%	2.51%
	Long-term			
AFR	2.25%	2.24%	2.23%	2.23%
110% AFR	2.48%	2.46%	2.45%	2.45%
120% AFR	2.71%	2.69%	2.68%	2.68%
130% AFR	2.93%	2.91%	2.90%	2.89%



*REV. RUL. 2016-09 TABLE 2**Adjusted AFR for April 2016***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.46%	.46%	.46%	.46%
Mid-term adjusted AFR	1.12%	1.12%	1.12%	1.12%
Long-term adjusted AFR	2.25%	2.24%	2.23%	2.23%

*REV. RUL. 2016-09 TABLE 3**Rates Under Section 382 for April 2016*

Adjusted federal long-term rate for the current month	2.25%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	2.53%



*REV. RUL. 2016-09 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for April 2016*

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%.

Appropriate percentage for the 70% present value low-income housing credit	7.42%
Appropriate percentage for the 30% present value low-income housing credit	3.18%

*REV. RUL. 2016-09 TABLE 5**Rate Under Section 7520 for April 2016*

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest	1.8%
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